



City of Boston Assessing Department

APPLICATION FOR ABATEMENT OF REAL ESTATE TAX

Mass. General Laws Ch. 59, § 59

FY 2006

WEBAPP

PROPERTY IDENTIFICATION

Fill in blanks with information **EXACTLY AS IT APPEARS ON THE TAX BILL**. Please type or use ball point pen and **PRINT** carefully.
PRESS DOWN HARD - YOU ARE MAKING A CARBON COPY

Ward: Parcel: - Bill No.: _____ Class: _____
(Land Use)

Assessed Owner: (as of 1/1/2004)

*Applicant (if not assessed owner): _____

Total Full Valuation: _____

Location: _____ Zip Code:

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(Number and Street)

REASON FOR ABATEMENT

☐ **Overvaluation / Improper Classification / Disproportion:** (Complete attached Information Requisition)

☐ **Statutory Exemption:** You must complete a **Statutory Exemption Information Requisition** available at Room 301, City Hall. Do **NOT** complete the standard Information Requisition.

GENERAL INFORMATION

Where to File: Assessing Department, Room 301, City Hall, Boston, MA 02201

Filing Deadline: No later than **February 1, 2006.**

Payment of Tax: The filing of an abatement application does **NOT** allow you to postpone payment of the tax. If your application is approved, a refund will be issued to you. If you do not timely pay the tax assessed, you may lose your statutory appeal rights. See M.G.L. Ch. 59, § 64.

Approval: All abatements are subject to final approval by the Board of Review and the Commissioner of Assessing and jurisdictional requirements under M.G.L. Ch. 59.

Additional Information Required

Upon filing this application for abatement, you will be required to complete an Information Requisition Form (attached) providing more detailed information about the assessed property (Mass. General Laws Ch. 59 § 61A). The failure to provide the information requested on the form **within thirty days of filing your abatement application** may result in the loss of your right to appeal the tax assessed.

AUTHORIZATION SECTION

(Complete and Sign below)

Social Security #:

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 Federal ID #:

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(REQUIRED FOR REFUND: Write in one of the numbers above)

STATEMENT OF APPLICANT:

I am aggrieved by the assessment of the Real Estate Tax upon the real estate parcel described above, and hereby apply for abatement. **I also hereby authorize the representative (if any) whose signature appears at right to act on my behalf relative to this application.** I also hereby accept, as of the date of this filing, the attached form requesting additional information in compliance with Chapter 59, Section 61A.

X _____ / /
Signature of Applicant Date

PRINT BELOW

Applicant's Name (Last Name, First)

Number and Street (Mailing Address)

City	State	Zip Code
------	-------	----------

() _____ - _____ () _____ - _____
Telephone Number (Day) Telephone Number (Eve.)

* Applicant means: Person other than assessed owner such as executor, or trustee, or tenant paying more than 50% of taxes, or subsequent owner, or mortgagee in possession.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

STATEMENT OF REPRESENTATIVE: (if any)

I hereby state that I am authorized to represent the applicant whose signature appears at left for the processing of this abatement application. **I further state that, in the absence of this applicant's signature, I attach herewith a letter of authorization signed by the applicant. I also (circle one) file herewith/ have filed/ will file (within 30 days of the date of this application) an Information Requisition with Owner's (or Applicant's) authorization** with the City of Boston Assessing Department relative to this abatement application. I also hereby accept, as of the date of this filing, the attached form requesting additional information in compliance with Chapter 59, Section 61A.

X _____ / /
Signature of Representative Date

PRINT BELOW

Representative's Name (Last Name, First)

Firm Name _____

Number and Street (Mailing Address)

City	State	Zip Code
------	-------	----------

Telephone Number () _____ - _____

LONG FORM

DATE STAMP HERE

AD Form FY 2006



City of Boston Assessing Department

INFORMATION REQUISITION

Mass. General Laws Ch. 59, § 61A

FY 2006**NOTE:** Statutory Exemption applicants need to complete **ONLY** an Exemption Information Requisition.**PROPERTY IDENTIFICATION**Ward: Parcel: - Bill No.: _____ Class: _____
(Land Use)

Assessed Owner: (as of 1/1/2005) _____

*Applicant (if not assessed owner): _____

Total Full Valuation: _____

Location: _____ Zip Code:
(Number and Street)

CONTACT PERSON: _____

PHONE #:(Day) - - (Eve.) - - MAILING ADDRESS: _____ CITY: _____
(Number and Street)STATE: _____ ZIP CODE: **ASSOCIATED - PARCEL SECTION****NOTE:** For multi-parcel properties, file **one** application for **each** parcel that you want considered for abatement. File all applications together with **one** Information Requisition covering **all** parcels, noting **MAIN** parcel #.

- 1) Does this property consist of more than one parcel? Yes ☐ No ☐ 2) If **yes**, please **list** all additional WARD and PARCEL #s

Ward Parcel No.

 - - - - - - - -

- 3) Please list **MAIN** WARD & PARCEL # for completed Information Requisition.

Ward Parcel - **APPLICANT'S STANDING SECTION**

If applicant is not assessed owner, what is the basis of applicant's standing?

____ Subsequent owner ____ Mortgagee in possession

____ Tenant with obligation to pay more than 50% of tax. ____ Other : _____

AUTHORIZATION SECTION (Complete and sign below)Social Security #: - - Federal ID #:

(REQUIRED FOR REFUND: Write in one of the numbers above)

OWNER'S/APPLICANT'S STATEMENT

I certify under pains and penalties of perjury that the information supplied in this requisition is true and correct.
(If applicable) I hereby authorize the representative whose signature appears on my application for abatement under the Authorization Section to act on my behalf relative to my FY 2006 abatement application(s).

X _____ Date: ____/____/____
(Signature of Owner or Applicant)

Print Name: _____

NOTE: All abatements are subject to jurisdictional requirements under G. L. Ch. 59, and final approval by the Board of Review and the Commissioner of Assessing.**REQUIRED SCHEDULES**

Note: To complete the required schedules, consult the samples provided on the reverse side of these pages.
Also complete schedules **H** and **I**, if applicable.

If Your Property is this Type:

RESIDENTIAL Residential (1-3 Family)
Apartments (4 units or more)
Condominiums
Mixed Use (Res. & Com.)

COMMERCIAL Office, Retail, Industrial, Condos
Hotel, Motel

Complete these schedules:

A, B (Part 1)
A, C, F, G
A, B, (Part 2)
A, C, D, F, G

A, D, F, G, I
A, G, **J**** (Schedule J is available in Room 301, City Hall)

* Applicant means: Person other than assessed owner such as executor, or trustee, or tenant paying more than 50% of taxes, or subsequent owner, or mortgagee in possession.

SCHEDULE A

General Information

City of Boston Assessing Department

Information Requisition FY 2006

SCA

PLEASE COMPLETE BELOW:

Ward:

Parcel: -

NOTE: The numbers above should appear on each page of this form.

PART ONE: REASON FOR FILING

(Please check (X) appropriate reason as of **January 1, 2005**)

☐ **Not Reflective of Fair Market Value on 1/1/2005** (Provide three sales that occurred in last two years)

<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>
<input type="text"/>	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

☐ **Recent Sale of Property:** Date of Sale / / Price \$

Any relation to seller? ☐ Yes ☐ No

Any non-real estate items included in sales price? ☐ Yes ☐ No

Description of items:

Associated Cost: \$

Mortgage Amount: \$

Lender's Name:

Lender's Appraisal Value: \$ (attach copy)

☐ **Property recently refinanced, appraisal value below assessed value (attach copy)**

Date of Refinancing / / Amount Financed: \$

Lender's Appraisal Value: \$

☐ **Not in line with comparable assessments** (Provide value data for three similar properties)

<u>Property Address</u>	<u>Ward</u>	<u>Parcel No.</u>	<u>Value</u>
<input type="text"/>	<input type="text"/> <input type="text"/> -	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> -	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> <input type="text"/> -	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> -	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> <input type="text"/> -	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> -	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

☐ **Improper Classification - Land Use :** Please indicate correct Classification:

Please indicate correct Land Use:

☐ **Income generated by the property does not support Assessed Value**

☐ **Other** (Please use Part Two below for detailing information)

PART TWO: OPINION OF VALUE AND ADDITIONAL COMMENTS

1. Owner's opinion of value as of January 1, 2005? \$

2. Additional Comments (use separate page, if necessary)

SCHEDULE B
Residential Information

City of Boston Assessing Department
Information Requisition FY 2006

SCB

PLEASE COMPLETE BELOW:

Ward: [] []
Parcel: [] [] [] [] [] - [] [] []

NOTE: The numbers above should appear on each page of this form.

PART ONE: Single-family, two-family or three-family ONLY. Effective Reporting date is 1/1/05.

1. Property Use: Indicate (X) primary use of the property.
One-Family Two-Family Three-Family

2. Property Description: Indicate the following:

- A. Year Built:
- B. Layout of Rooms: List for each floor level that applies: (Do not include bathroom in total # of rooms)

Example:

Floor Level	Total # Rooms	# of Bedrooms	# of Bathrooms	# of 1/2 Baths	Kitchen? (Y or N)	Extra Plumbing
1	5	3	1	1	(Y)	0

Floor Level	Total # Rooms	# of Bedrooms	# of Bathrooms	# of 1/2 Baths	Kitchen? (Y or N)	Extra Plumbing
					()	
					()	
					()	
					()	
					()	

- C. Basement:
1. Is the basement finished space? Yes No
Is the basement heated? Yes No
2. Number of rooms?
3. What percentage of the basement is finished? %

- D. Attic:
1. Is the attic finished space? Yes No
2. What percentage of the attic is finished? %

- E. Heating: Check (X)
Heat Fuel: Gas Oil Electric Other
Heat Type: Forced Hot Air Radiators Baseboard Radiant

- F. Age and Condition of Furnace:
Year Condition
1st Unit furnace
2nd Unit furnace

- G. Number of Off-Street Parking Spaces:

3. Property Condition:

Condition & Age of Systems:	A. Condition	Age	Updates Required? (Y or N)
Heating			()
Electric			()
Plumbing			()

Condition & Age of Structure:	Condition	Age	Replacement/Repair Required? (Y or N)
Roof			()
Windows			()
Foundation			()

- C. Rate Overall Property Condition:
INTERIOR
Excellent Good Average Fair Poor (uninhabitable)
EXTERIOR
Excellent Good Average Fair Poor

4. Property Income: (two - three-family properties)

Complete Rental Information

Unit #	Tenant	Rent (per month)
		\$
		\$
		\$

5. Property Improvements:

List any remodeling or updating completed within the last five years. (Additional information can be attached)

Example:

Section	(Y or N)	Description	Year	Cost
Ext. Siding	(Y)	Replace with clapboard	2000	\$4,000

Section	Y or N	Description	Year	Cost
Ext. Siding	()			\$
Interior	()			\$
Additions	()			\$
Baths	()			\$
Plumbing	()			\$
Electrical	()			\$
Roof	()			\$
Windows	()			\$
Other	()			\$

PART TWO: Condominium/Cooperatives

- 1.) Complete the following:
Unfinished Area Finished Area Total Area
- 2.) Is there a separate deeded parking space associated with the unit?
Yes No
- 3.) Is there an easement parking space associated with the unit?
Yes No If yes, (Check (X) all that apply below)
Assigned Unassigned Indoor Outdoor
- 4.) Indicate overall condition of the unit.
(Good; Average; Fair; Poor)
- 5.) Floor unit located on: (Check (X) unit orientation):
Front Rear Middle Full floor Corner
- 6.) For each item listed below, indicate total number of rooms within the unit.
Living Room Dining Room Bedrooms Kitchen
Full Baths Half Baths
Other (describe)
- 7.) Unit amenities. Check (X) all that apply:
Fireplace Swimming pool Elevator Balcony
Air Conditioning Other

8.) Describe any renovation(s) performed within the last five years.

Description of Work	Year Completed	Cost
		\$
		\$
		\$

9.) Provide Rental Information

Unit #	Tenant	Rent (per month)
		\$
		\$
		\$

SCHEDULE C
Residential Occupancy
APARTMENT/LODGING USE

City of Boston Assessing Department
Information Requisition FY 2006

SCC

PLEASE COMPLETE BELOW:

Ward:

Parcel: -

NOTE: The numbers above should appear on each page of this form.

1. RENTAL INFORMATION: Please provide the following rental information. Effective reporting date is 1/1/05.

Unit Type	Tenant	Rent Amt. (per month)	Furnished? (Y/N)	Heated? (Y/N)
Studio	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
One-Bedroom	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
Two-Bedroom	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
Three-Bedroom	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
Four-Bedroom	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
Weekly Rental	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()
	<input type="text"/>	<input type="text"/>	()	()

2.) PARKING

Tenant/Occupant	Rent	Indoor/Outdoor	Tandem (Y/N)	Valet (Y/N)
<input type="text"/>	<input type="text"/>	<input type="text"/>	()	()
<input type="text"/>	<input type="text"/>	<input type="text"/>	()	()
<input type="text"/>	<input type="text"/>	<input type="text"/>	()	()
<input type="text"/>	<input type="text"/>	<input type="text"/>	()	()

3.) ADDITIONAL SOURCES OF INCOME: Effective date for reporting is 12/31/04

1.) Laundry Income

2.) Miscellaneous (including but not limited to antennas, billboards)

Explain:

City of Boston Assessing Department

Information Requisition FY 2006

PLEASE COMPLETE BELOW:

Parcel:

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NOTE: The numbers above should appear on each page of this form.

Please provide the following information for all spaces in the property. The effective reporting date is JANUARY 1, 2005

This image shows a handwriting practice sheet with 10 rows of vertical lines. The first two rows are for tracing, and the remaining eight rows are for independent writing. The sheet is divided into two columns of five rows each.

ADDITIONAL SOURCES OF INCOME: Please provide the following information for all spaces in the property. The effective date for reporting is **DECEMBER 31, 2004**.

Percentage Rent _____	Tax Clause Income _____
Electric Reimbursement Income _____	Operating Expense Clause Income _____
Water Condensor Income _____	
Construction Management Fees _____	
Antenna Income _____	# of Antenna _____
Billboard Income _____	# of Boards _____ Board Size (Small/Medium/Large) _____
Parking Income _____	# Spaces _____ Rate per Space (/MO) _____ Facility Leased? (Y/N) _____ Lease Execution Date ____/____/____ Gross (or) Net Lease? _____
Other Income _____	Lease Start Date ____/____/____ Lease Term (years) _____
Explain: _____	

SCHEDULE E
Parking Facility

City of Boston Assessing Department

Information Requisition FY 2006

SEF

PLEASE COMPLETE BELOW:

Ward: [][]
Parcel: [][][][][] - [][][][]

NOTE: The numbers above should appear on each page of this form.

The effective reporting date is JANUARY 1, 2005

Indicate License # _____ # Parking Spaces _____

PART ONE: Rate Information.(Indicate the number of spaces and rates per space by type)

Table with 3 columns: Type of Parking, Number of Spaces, Parking Rate. Rows for Daily, Monthly, and Other parking types.

PART TWO: Lease Information.

(Complete this section if facility is also under a lease. Refer to Schedule G for Expenses)

[] GROSS LEASE [] NET LEASE

Table with 5 columns: Rentable Area, Base Rent, Lease Executed, Lease Start Date, Lease Term. Includes additional income section.

SCHEDULE F Building Summary

Table with 5 columns: Occupancy, Total Rentable Area 1/1/2005, Total Vacant Area 1/1/2005, Total Potential Rent 1/1/2005, Total Rent Collected (1/1/2004-12/31/2004). Rows include Office, Retail, Warehouse, Manufacture, Parking, Studio, and various unit types.

SCHEDULE G
Expenses

City of Boston Assessing Department
Information Requisition FY 2006

SCG

PLEASE COMPLETE BELOW:
Ward:
Parcel:
NOTE: The numbers above should appear on each page of this form.

Please provide the property expense information for the period 1/1/2004 - 12/31/2004. Columns denote party responsible for payment.

Table with columns: EXPENSES, BUILDING (Owner, Tenant), PARKING (Owner, Tenant). Rows include: Administrative (Payroll, Management, Legal, General Services, Security), Cleaning (Payroll, Contracts, Heat/Cool (HVAC), Trash, Miscellaneous), Repairs & Maintenance (Payroll, Elevators, Heat/Cool (HVAC), Electrical, Plumbing, Supplies, Miscellaneous), Utilities (Electric, Tenant Electric, Gas, Oil, Steam, Water), Leasing Expenses (Advertising, Commissions, Free Rent, Tenant FitOut, Lease Buyouts), Fixed Expenses (Building Insurance, Replacement Reserves, Extraordinary Expenditures, Gov't Mandated Improvements), Grand Total, and Combined Owner & Tenant Total.

SHI

SCHEDULE H
Capital Improvements

SCHEDULE I
Leasing Costs and Com

City of Boston Assessing Department

Information Requisition FY 2006

PLEASE COMPLETE BELOW:

Ward:

Parcel: -

NOTE: The numbers above should appear on each page of this form.

SCHEDULE H: Please describe all Capital improvements made during the last year. (Effective reporting dates are 1/1/2004 - 12/31/2004)

[illegible]

SCHEDULE I: Please provide the following information concerning all leasing activity in the building during the last year. (Effective reporting dates are 1/1/2003-12/31/2004)

	Tenant 1	Tenant 2	Tenant 3	Tenant 4	Tenant 5	Tenant 6
Tenant Name						
New Tenant (or) Renewal?						
Tenant Floor(s) (covered in lease)						
Tenant Rentable Area (covered in lease)						
Lease Execution Date						
Lease Start Date						
Rent Start Date						
Lease Term (years)						
Tenant Fitout Allowance						
Owner Financing Provided (Y/N)	()	()	()	()	()	()
Term & Rate of Owner Financing						
Is TI loan Repayable as Additional Rent? (Y/N)	()	()	()	()	()	()
Floor Level to be Fitout						
Rentable Area to be Fitout						
# Free Rent Months						
Free Rent Term Rental Rate						
Commission Cost Per SF						
Inside Broker (or) Outside Broker?						